MULTIMEDIA UNIVERSITY

STUDENT ID NO

MULTIMEDIA UNIVERSITY

FINAL EXAMINATION

TRIMESTER 2, 2022/2023

DPF5224– PRACTICAL FINANCIAL ANALYSIS

(All sections / Groups)

10 JULY 2023
9.00 am – 11 .00 am
(2 Hours)

INSTRUCTIONS TO STUDENTS

1. This question paper consists of 2 **(TWO)** pages excluding cover page.
2. Answer **ALL TWO** questions in the spreadsheet. Please use a separate worksheet for each question and name it accordingly.
3. Please copy and paste your answer into the answer booklet provided in the google classroom and save in the PDF format.
4. Please save the excel and PDF file with the format as follow: **ID_DPF5224_Final 2220** and turn it to the google classroom under the classwork folder of Final Exam Submission. You are given an extra 15 minutes to upload excel and PDF files in the google classroom.
5. Marks allocations are shown at the end of each question.

Question 1 (60 marks)

ABC Berhad

Income Statement

For the Period Ended Dec. 31, 2022

	2022	2021
Sales	6,148,000	5,134,000
Cost of Goods Sold	4,176,000	3,422,000
Gross Profit	***1,972,000***	***1,712,000***
S,G&A Expenses	588,000	590,000
Fixed Expenses	70,000	70,000
Depreciation Expense	478,000	446,000
EBIT	***836,000***	***606,000***
Interest Expense	186,000	182,000
Earnings Before Taxes	***650,000***	***424,000***
Taxes	195,000	127,200
Net Income	***455,000***	***296,800***

ABC Berhad

Balance Sheet

As of Dec. 31, 2022

Assets	2022	2021
Cash and Equivalents	862,000	678,000
Accounts Receivable	1,006,000	730,000
Inventory	578,000	600,000
Total Current Assets	*2,446,000*	*2,008,000*
Plant & Equipment	9,338,000	8,644,000
Accumulated Depreciation	4,590,000	4,112,000
Net Fixed Assets	*4,748,000*	*4,532,000*
Total Assets	***7,194,000***	***6,540,000***
Liabilities and Owners' Equity		
Accounts Payable	764,000	540,000
Short-term Notes Payable	158,000	198,000
Accrued Expenses	318,000	228,000
Total Current Liabilities	*1,240,000*	*966,000*
Long-term Debt	2,046,000	1,934,000
Total Liabilities	*3,286,000*	*2,900,000*
Common Stock	1,638,000	1,616,000
Retained Earnings	2,270,000	2,024,000
Total Shareholder's Equity	*3,908,000*	*3,640,000*
Total Liabilities and Owners' Equity	***7,194,000***	***6,540,000***

ABC Berhad, a regional fashion retailer, wants to prepare a 2023 Pro Forma Income Statement and a 2023 Balance Sheet using the following 2021 and 2022 data:

The firm has forecasted sales of RM8,600,000 and a tax rate of 40% for 2023. Cost of goods sold and S,G&A expense in 2023 are expected to be the average of their two-year proportion of sales. On the balance sheet, accounts receivable, inventory, accounts payable, and accrued expenses are expected to be at the two-year average of the proportion of these items in relation to sales. The firm has planned an investment of RM600,000 in fixed assets in 2023, with an estimated life of 10 years and no salvage value. These fixed assets will be depreciated using the straight line depreciation method. All other financial statement items are expected to remain constant in 2023. Assume the firm pays 4% interest on short-term debt and 7% on long term debt. Assume that the dividends in 2023 will be the same as those paid in 2022.

Continued...

(a) Construct the Pro Forma Income Statement 2023 and Pro Forma Balance Sheet 2023. What is the Discretionary Financing Needed (DFN) in 2023? Is this a surplus or deficit?

(50 marks)

(b) DFN will be absorbed by long-term debt. Set up an iterative worksheet to eliminate it.

(10 marks)

Question 2 (40 marks)

Prepare an amortization schedule for a five-year loan of RM60,500. The interest rate is 6 percent per year, and the loan calls for equal annual payments. How much total interest is paid over the life of the loan?

(40 marks)

End of Pages

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STUDENT ID NO

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FINAL EXAMINATION

TRIMESTER 2, 2022/2023 (TERM ID 2220)

LCT1017 – COMMUNICATION THEORIES

(All sections)

10 JULY 2023
9.00 a.m. – 11.00 a.m.
(2 Hours)

INSTRUCTIONS TO STUDENTS

1. This question paper consists of **TWO** pages only.
2. Answer **ALL** questions.
3. Write your answers in the ***Answer Booklet.***

SECTION A: STRUCTURED QUESTIONS [40 MARKS]

Instruction: Answer ***ALL*** questions.

1. a. What is *communication theory*? (1 mark)
   b. Why is it important to have a theory? (2 marks)

2. a. Using the Shannon–Weaver Model of Communication, explain what features or concepts you would include in a description of human communication? (3 marks)
   b. Draw an illustration of Shannon–Weaver Model of Communication. (3 marks)

3. Onion theory of personality and social penetration theory has central metaphor which highlighted that the personality of any individuals have many layers like an o*tinue to interact and maintain a relationship, they gradually move toward deeper areas of their mutual personalities through the use of words, bodily behavior, and environmental behaviors."*
   Identify the process above and explain. (3 marks)

4. a. Explain ego-involvement as a modifier of attitudes. (2 marks)
   b. Explain the latitude structure that is said to be the characteristic of a person, high in ego-involvement. (2 marks)

5. At a meeting in Robert's fraternity, the committee spends two hours brainstorming possible ideas for service events during the semester. Robert's group is most clearly engaging in which of the requisite functions? Identify and explain the requisite function. (4 marks)

6. *Just because Lynn has joined a new company does not mean that she has to become one of "them" all of the time. Just as we do interpersonally, Lynn chooses the appropriate time and place and person for her to tell her 'stories' to.*

   Geertz and Pacanowsky (1973) describe organizations as having their own culture. The culture is learned through the use of stories (or metaphors) used to convey the messages the corporation wants to share with its employees. Explain the **THREE (3)** types of stories based on the description of events above according to Lynn that help us to understand her role in an organization, as well as her perceptions of it. (6 marks)

Continued...

7. Since television is at the core of the media identified by Gerbner (1976), examine advertisements specifically addressing television and consumers. Explain how television influences us as consumers, especially through:
   a. advertisements. (3 marks)
   b. product placement in shows. (3 marks)

8. Briefly explain the following concepts from Face Negotiation Theory by Ting-Toomey (1985): (2 marks)
   a. Face-saving (2 marks)
   b. Face-restoration (2 marks)
   c. Collectivist culture (2 marks)
   d. Individualistic culture

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